

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 495 Section 495.130 Credits</b>
--

**TITLE 86: REVENUE**

**PART 495  
TELECOMMUNICATIONS EXCISE TAX**

**Section 495.130 Credits**

- a) Retailers who have paid Telecommunications Excise Tax to a local exchange carrier, or other retailer, on basic line charges or other services, and who have resold those services, may take a direct deduction of such taxes without filing a claim with the Department. Consumers who have paid tax to Illinois and another jurisdiction on a particular call may file a direct claim with the Department.
- b) The claim must be accompanied by documentation which would include the billing reflecting tax charged to the taxpayer and relating the tax charges to specific calls or transactions.
- c) For example, a corporation might have its service address in Illinois and its billing address in a state which imposes tax based upon its billing address. If the same call is subject to tax in Illinois because it originated in Illinois, and was charged to a service address in Illinois, and is subject to tax in another state because it terminated in the other state, and was billed to a billing address in that other state, a credit is available in Illinois to the extent of the tax imposed by the other state, but not exceeding the tax due on that call in Illinois.